

**CENTRAL YAVAPAI FIRE DISTRICT**  
**BOND DEBT SERVICE BANK RECONCILIATION JULY, 2023**

<b>Reconciliation:</b>		
Beginning Balance:	\$	117,829.32
Tax Revenue:	\$	3,065.27
Interest Revenue:	\$	4,698.64
Other: Paying Agent Fees	\$	(350.00)
Other:	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>125,243.23</b>
<b>Difference Between Balances:</b>	<b>\$</b>	<b>0.00</b>

<b>Bank Statement Balance:</b>		
Balance Per Bank:	\$	125,243.23
Outstanding Charges:	\$	-
Outstanding Deposits:	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>125,243.23</b>

<b>Deposits Per Bank Statement:</b>		
Real Estate Taxes:	\$	2,746.51
Personal Property Taxes:	\$	318.76
Interest Income:	\$	4,698.64
<b>Ending Balance:</b>	<b>\$</b>	<b>7,763.91</b>

**Reconciliation Approved By:** **Scott Freitag** Digitally signed by Scott Freitag  
Date: 2023.08.15 06:54:23 -07'00'  
*Scott Freitag, Fire Chief*

**Reconciliation Reviewed By:** **Cody Rose** Digitally signed by Cody Rose  
Date: 2023.08.14 08:50:00  
-07'00'  
*Cody Rose, Chief of Planning and Logistics*

**Reconciliation Prepared By:** **Karen Mauldin** Digitally signed by Karen Mauldin  
Date: 2023.08.09 10:38:09 -07'00'  
*Karen Mauldin, Finance Manager*

**Central Yavapai Fire Bond Debt Service**

Bank Reconciliation Summary

For the Bank Statement ending: 7/31/2023

<b>BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND</b>	<b>DESC: CASH/BOND BUILDING FUND</b>	<b>ACCOUNT NO: 1100</b>
Beginning Balance:	07/01/23	\$117,829.32
Deposits and Credits:		\$7,763.91
Checks and Charges:		(\$350.00)
Adjustments:		\$0.00
<b>Ending Balance Per Reconciliation:</b>		<b>\$125,243.23</b>
Ending Balance Per Bank Statement:	07/31/23	\$125,243.23
* Outstanding Deposits and Credits:	07/31/23	\$0.00
* Outstanding Checks and Charges:	07/31/23	\$0.00
<b>Ending Book Balance:</b>	<b>07/31/23</b>	<b>\$125,243.23</b>

\* Outstanding amounts are all outstanding credits and charges dated prior or equal to the Reconciliation date.

**Central Yavapai Fire Bond Debt Service**

BR Checks and Charges Cleared

For the Bank Statement ending: 7/31/23

<b>CYFDA</b>	<b>Cash/Bond Building Fund</b>	<b>Cash/Bond Building Fund</b>				<b>1100</b>
<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>	
07/31/23	Cash With Yav Cty	Paying Agent Fees - July 2023	GL	CYFBDS	\$350.00	
<b>TOTAL CHECKS AND CHARGES CLEARED:</b>					<b>\$350.00</b>	

**Central Yavapai Fire Bond Debt Service**

BR Checks and Charges Outstanding

For the Bank Statement ending:

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<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
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**TOTAL CHECKS AND CHARGES OUTSTANDING:**

**Central Yavapai Fire Bond Debt Service**

BR Deposits and Credits Cleared

For the Bank Statement ending: 7/31/23

<b>CYFDA</b>	<b>Cash/Bond Building Fund</b>	<b>Cash/Bond Building Fund</b>	<b>1100</b>
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<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
07/31/23	Cash With Yav Cty	Tax and Interest Revenue - Jul	GL	CYFBDS	\$7,763.91
<b>TOTAL DEPOSITS AND CREDITS CLEARED:</b>					<b>\$7,763.91</b>

**Central Yavapai Fire Bond Debt Service**

BR Deposits and Credits Outstanding

For the Bank Statement ending:

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<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
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**TOTAL DEPOSITS AND CREDITS OUTSTANDING:**

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
<b>MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER</b>						
<b>BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND</b>						
Cash With Yav Cty	07/31/23	Marked	No	Tax and Interest Revenue - Jul	08/09/23	\$7,763.91
Cash With Yav Cty	07/31/23	Marked	No	Paying Agent Fees - July 2023	08/09/23	\$350.00
<b>SUB TOTAL FOR BANK:</b>						<b>\$8,113.91</b>
<b>TOTAL FOR MODULE:</b>						<b>\$8,113.91</b>

**Central Yavapai Fire Bond Debt Service**

BR Adjustments Report

For the Bank Statement ending:

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>GL Account</u>	<u>Offset Amt</u>	<u>Adj. Amt</u>
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:



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**Central Yavapai Fire Bond Debt Service**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 7/1/2023 Through 7/31/2023

	Account	Current Period				Year To Date			
		Actual	Budget	Variance	%	Actual	Budget	Variance	%
<b><u>Revenues</u></b>									
Tax Revenue-Other	435000	\$0.00	\$0.00	\$0.00	0.0%	\$52.34	\$0.00	\$52.34	0.0%
<b>Net Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$52.34</b>	<b>\$0.00</b>	<b>\$52.34</b>	<b>0.0 %</b>
<b><u>General &amp; Administrative Expenses</u></b>									
Bond Debt Service Principal Payment	600000	\$0.00	\$0.00	\$0.00	0.0%	\$1,255,000.00	\$0.00	\$(1,255,000.00)	0.0%
Bond Debt Service Interest Expense	610000	0.00	0.00	0.00	0.0	123,501.47	0.00	(123,501.47)	0.0
Professional Services	640500	350.00	0.00	(350.00)	0.0	1,050.00	0.00	(1,050.00)	0.0
<b>Total General &amp; Administrative Expenses</b>		<b>\$350.00</b>	<b>\$0.00</b>	<b>\$(350.00)</b>	<b>0.0 %</b>	<b>\$1,379,551.47</b>	<b>\$0.00</b>	<b>\$(1,379,551.47)</b>	<b>0.0 %</b>
<b>Total Expenses</b>		<b>\$350.00</b>		<b>\$(350.00)</b>		<b>\$1,379,551.47</b>		<b>\$(1,379,551.47)</b>	
<b>Income (Loss) from Operations</b>		<b>\$(350.00)</b>	<b>\$0.00</b>	<b>\$(350.00)</b>	<b>0.0%</b>	<b>\$(1,379,499.13)</b>	<b>\$0.00</b>	<b>\$(1,379,499.13)</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Tax Revenue	420000	\$3,065.27	\$0.00	\$3,065.27	0.0%	\$1,383,445.62	\$0.00	\$1,383,445.62	0.0%
Bond Debt Service Interest Revenue	430000	4,698.64	0.00	4,698.64	0.0	24,769.49	0.00	24,769.49	0.0
<b>Total Other Income (Expense)</b>		<b>\$7,763.91</b>	<b>\$0.00</b>	<b>\$7,763.91</b>	<b>0.0 %</b>	<b>\$1,408,215.11</b>	<b>\$0.00</b>	<b>\$1,408,215.11</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$7,413.91</b>	<b>\$0.00</b>	<b>\$7,413.91</b>	<b>0.0%</b>	<b>\$28,715.98</b>	<b>\$0.00</b>	<b>\$28,715.98</b>	<b>0.0%</b>

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**Central Yavapai Fire Bond Debt Service**

Balance Sheet  
As of 7/31/2023

**Assets**

**Current Assets**

Cash / Bond Debt Service	\$125,243.23	
Property Tax Receivable	25,732.74	
Deferred Revenue - Prop Tax	(17,510.05)	
Total Current Assets		<u>\$133,465.92</u>

**Total Assets**

\$133,465.92

**Net Assets**

Retained Earnings	\$104,749.94	
Current Year Net Assets	28,715.98	

**Total Net Assets**

133,465.92

**Total Liabilities and Net Assets**

\$133,465.92

**Central Yavapai Fire Bond Debt Service**  
GL Account Ledger - Detail By Period  
7/1/2023 through 7/31/2023

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>1100.00</b>						<b>CASH / BOND DEBT SERVICE</b>			<b>\$117,829.32</b>
303	R	1006	07/31/23		Cash With Yav Cty	Tax and Interest Revenue - July 2023	7,763.91	-	125,593.23
304	A	1011	07/31/23		Cash With Yav Cty	Paying Agent Fees - July 2023	-	350.00	125,243.23
						<b>CASH / BOND DEBT SERVICE TOTALS:</b>	<b>\$7,763.91</b>	<b>\$350.00</b>	<b>\$125,243.23</b>
						<b>TOTAL OF LEDGER:</b>	<b>\$7,763.91</b>	<b>\$350.00</b>	<b>\$125,243.23</b>

**Central Yavapai Fire Bond Debt Service**

GL Trial Balance Worksheet  
For The Period of 7/1/2023 through 7/31/2023

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$117,829.32	\$7,763.91	\$350.00	\$125,243.23	
<b>TOTALS:</b>		<b>\$117,829.32</b>	<b>\$7,763.91</b>	<b>\$350.00</b>	<b>\$125,243.23</b>	

\* Inactive accounts are marked and appear in grey.